

STANDARD PROCEDURE		PAGE: 1 OF 4	
ISSUED BY: LEGAL			
EFFECTIVE DATE: July 20, 1995, Revised 10/3/96			
PROCEDURE # 4.8			
SUBJECT: PROCEDURE FOR REVOCATION OR REVISION OF ADMINISTRATIVE OR LEGAL RESPONSE			
DISTRIBUTION A,B,C		CONTACT: Director- Tax Policy	
CODE:			
		Station:	#8
		Phone:	4-6843

I. POLICY

Standard Procedure, Legal 4.5, for requesting an administrative response (AR) or legal response (LR) does not include instructions or a procedure to revoke or revise an existing AR or LR necessitated by legislative changes, court rulings, etc. The goal of this policy is the same as that stated in Standard Procedure 4.5, i.e., to provide the employees of the Cabinet with a better product for their use in the day-to-day performance of their duties. Under this procedure, all requests for the revocation or revision of an AR or LR [formerly technical assistance response (TAR) or legal opinion] will be addressed by both the Division of Tax Policy and the Division of Legal Services. This procedure will insure that responses to internal requests for the revocation or revision of an AR or LR response are both legally and technically correct. It will further aid the Cabinet's staff in the fair and impartial administration of the tax laws.

II. PROCEDURE

Request for Revocation or Revision

Effective this date, all requests for revocation or revision of an AR or LR must be forwarded to the Division of Tax Policy (Tax Policy) by using the REQUEST FOR REVOCATION OR REVISION OF ADMINISTRATIVE/LEGAL RESPONSE form that is included as a part of this procedure. Any employee in the KRC may make a request for a revocation or revision of an AR or LR; however, the request must be approved by either the employee's director, assistant director or branch manager.

Response to Request

The procedure for responding to the request for the revocation or revision of an AR or LR is the same as currently exists for requesting an AR or LR except that the appropriate tax consultant or attorney will prepare a control sheet (see APPROVAL OF REVOCATION/REVISION OF ADMINISTRATIVE/LEGAL RESPONSE form) explaining the basis for the revocation or revision (accompanied by the revised AR or LR). Upon approval by the Commissioner of the Department of Law, a revised AR or LR or a brief memorandum advising that the AR or LR in question has been revoked will be issued.

Request for Reconsideration

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Should any KRC employee disagree with any final action taken under this procedure, he or she may request a reconsideration. A written request for reconsideration should identify the problem with the action, provide any new or supporting information and be approved in the same manner as an original request for administrative or legal assistance. The request for reconsideration must be sent to Tax Policy which will be addressed in the same manner as the original request.

Effective Date

Revised ARs and LRs and the revocation of an AR or LR become effective immediately upon approval by the Commissioner, Department of Law and any revised AR or LR will remain in effect until such time that they are further revised or withdrawn by the Secretary or the Commissioner.

III. ATTACHMENTS

The following forms have been attached and made a part of this Standard Procedure. A revision or rescission of a form is a revision to the Standard Procedure.

1. [Request For Revocation or Revision of Administrative/Legal Response](#)
2. [Approval of Revocation/Revision of Administrative/Legal Response](#)

~~NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN EXECUTIVE MANAGEMENT, STANDARD PROCEDURE # 1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF KRC POLICIES AND PROCEDURES"~~

DISTRIBUTION CODES:

A. Senior Management	B. Division Directors	C. Branch Managers/Supervisors
D. Cabinet Personnel	E. Division Personnel	F. Branch Personnel

**REQUEST FOR REVOCATION OR REVISION
of
ADMINISTRATIVE/LEGAL RESPONSE**

TO: Director, Division of Tax Policy

APPROVED BY: _____
Date

Title: _____

Division: _____

REQUESTED BY: _____

Branch, Section
or Unit: _____

DATE:

This is to request that an Administrative/Legal Response as styled below be revoked or revised for the following reason(s):

1.

2.

Title of Administrative/Legal Response to be revoked or revised:

Library file name: _____

To: _____

From: _____

Date:

Subject: _____

APPROVAL OF REVOCATION/REVISION
of
ADMINISTRATIVE/LEGAL RESPONSE

Title of Administrative/Legal Response to be revoked or revised:

Library file name: _____

To: _____

From: _____

Date: _____

Subject: _____

Basis for revocation or revision of the above styled Administrative/Legal Response:

Prepared by: _____
Attorney/Tax Consultant

Date: _____

Reviewed by: _____
Attorney/Tax Consultant

Date: _____

NAME

DATE

DIRECTOR, Tax Policy	_____	_____
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ATTORNEY MANAGER, Legal Services	_____	_____
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DIRECTOR, Legal Services	_____	_____
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COMMISSIONER, Department of Law	_____	_____
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